

## Subsidiary Books

### Subsidiary Books

For Most of the common Transactions Separate Books are Maintained To avoid Journal Entries. These Books are known as Subsidiary Books which are part of Journal once a Transaction is Entered into a Subsidiary Book Journal Entries need not be passed. The following are the Subsidiary Books

- i, purchases Book (where in only credit purchase of Goods are recorded)
- ii, Sales Book (where in all credit sale of Goods are recorded)
- iii, purchase returns Book:- (where in Goods returned to Suppliers are recorded)
- iv, Sales returns Book (where in all Goods returned by customers are recorded)

Note:- The above four Books are for Goods

- v, Cash Book:- (where in all Cash receipts and all Cash payment including cheques are recorded with discount allowed & discount received)

Petty Cash Book (Where in only a receipt from the Head Cashier is recorded & all petty payments are recorded)

Maintaining Several Column Cash for a particular expenditure)

Note 1 - The above Two Books are for Cash Bills receivable Book :- (Where in all Bills receivable received from the customers are recorded.)

Bills payable :- (Where in all Bills payable given to the creditors are recorded.)

Note 1 - The above Two Books are Generally maintained in such organisation where frequency of Bills is more.

Note :- If any Transaction cannot be entered into any one of the above Books for such Transaction a Journal Entry is to be passed. However for such reason Journal is also maintained. Very few entries appear in this Book.

It is Called General proper

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B-24

Purchaser Book

Date	Name of Supplier	L. F.	Invoice No	Amount
5-1-06	Ajay			2,000
1-1-06	Deepak			1,200
5-1-06	Shanker Rao			1,450
	Purchaser Account			<u>2,650</u>

Sales Book

Date	Name of Customer	L. F.	Invoice No	Amount
2-1-06	Anand			600
3-1-06	Satish			800
13-1-06	Anand			800
	Total Credit Sales			<u>2200</u>

# Purchase Returns Book

Name of Supplier	L.F.	Debit Note Invoice No.	Amount
Shanker Rao			75

# Sales Returns Book

Name of Customer	L.F.	Credit Note Invoice No.	Amount
Satish			150

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## Purchaser Account Book

Date	Name of Supplier	Invoice No	Amount
1-8-98	Naveen		1000
5-8-98	Raghu Varma		1,500
6-8-98	Vikram		2000
8-8-98	Sulaiman		1,800
9-8-98	Manoharlal (10% Trade discount)		1,200
<del>10-8-98</del>			<del>1080</del>
14-8-98	Pranod		1,400
17-8-98	Siva Sai Enterprises		1,200
22-8-98	Neelkamal		1,300
31-8-98	Ram Prasad		700
	Purchaser Account		11980

# Sales ~~at~~ book

Amount	Name of the Customer	L F	Invoice No.	Amount
1000	9-98 Ganga Ram			4000
1500	9-98 Mallikarjun			3000
2000	2-9-98 Vikram Swaroop			2000
1800	9-98 Shivaji			1000
1000	9-98 Gopal (5% Trade discount)			4750
1080	9-98 Sitaram			1,800
1400	9-98 Tularam			1,300
1200	9-98 Vijay Chandra			1,500
1300	9-98 Srinivas			1400
700	9-98			
1980	Total credit Sale			20750

11/8-19

## purchase Book

date	Name of Supplier	Invoice No	Amount
10-5-06	M/s Ramana, Singapore 100 Bags of Wheat x 50 - 10% Trade discount		4,500
20-5-06	M/s Ramlal, Calcutta 200 Bags of Rice x 300 - 10%		54000
	Total credit purchase		<u>58500</u>

12/8-20

## purchase book

date	Name of Supplier	Invoice No	Amount
<del>20th</del> June 2 <sup>nd</sup>	Gupta of Guntur (100 T shirt at Rs 80)		8000
June 6 <sup>th</sup>	Vijay of Vijayawada (100 Bush shirts at Rs 90 each)		9000
	Total credit purchases		<u>17000</u>

# purchase book

Name of Supplier	L F	Invoice No	Amount
Mohan (four leams x 65rs)			260
Gopi (4 dozen ink bottles x Rs 48)			192
Rao (two dozen writing pads x Rs 96)			192
Kishore (3 dozen Ballpens x 15rs)			45
Total credit purchases			689

# purchase Book

Name of Supplier	L F	Invoice No	Amount
Dyanora Ltd (5 sets of Dyanora x 4000rs - 15% Trade discount)			17000
Bajaj & Co (20 Electric iron x Rs 60) 1200 6 Table lamps x Rs 35 210			1410
<del>Handwritten</del>			1410
Total credit purchases			18410



15/12-21

## Sales Book

date	Name of Customer	L F	Invoice No	Amount
6-6-06	Krishna Muthy (10 Tables x Rs 60 - 10% Trade discount) 600 (40 Chairs x Rs 20 - 10% Trade discount) 800 (10 Tables x Rs 60 - 10% Trade discount) 540 (40 Chairs x Rs 20 - 10% Trade discount) 760 570 360 1330			1330
16-6-06	Carmit Enterprises (5 Armchairs x 1,200 - 10% Trade discount) 5400 (20 Chairs x Rs 30 - 10% Trade discount) 540 (2 Dining Tables x 600 - 10% Trade discount) 1080			

16/12-21

## Sales Book

date	Name of Customer	L F	Invoice No	Amount
1-2-06	Birla Traders			14,000
4-2-06	Kamlesh & Sons			2,000
6-2-06	Mallik & Bros			4,200
8-2-06	Birla Traders			6,500
12-2-06	Little Roses Ltd			5,600
	Total Credit Sales			32,300

### Purchases Book

Name of Supplier	L F	Invoice No	Amount
Rani Kiran			2,000
Rama & Co			1,000
Aswini Stores			5,000
Bhaskar			1,500
Kishore			1,800
Prakash			6,000
Johnny & Co			4,500
Surya & Co			3,500
Total Credit purchase			25,300

### Purchase Returns Book

Name of the Supplier	L F	Debit Note No	Amount
Rama & Co			200
Rani Kiran			150
Aswini Stores			500
Bhaskar			100
			950

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## Sales Book

date	Name of Customer	Invoice No	Amount
1-1-98	Jayanthi Praders		10,000
4-1-98	Subba Rao		5,000
12-1-98	Giri & Co		2,000
18-1-98	Maruthi Stores		4,000
24-1-98	Kesav & Brothers		6,000
25-1-98	Hari		3,000
26-1-98	Agay		3,600
26-1-98	Krishna		2,400
	Total credit Sale		36,000

## Sales return Book

date	Name of Customer	Credit Note No	Amount
14-1-98	Subba Rao		500
15-1-98	Jayanthi Praders		400
21-1-98	Giri & company		200
31-1-98	Hari		250
			1,350

### Purchase Book

Name of Supplier	L.F.	Invoice NO	Amount
Sridhar			4000
Srikant			3,500
Ramu			4,200
Anurha & Co			4,200
Rao Enterprises			6,500
Vengala Rao			2,700
Total credit purchases			25,100

### Sales Book

Name of Customer	L.F.	Invoice NO	Amount
Mohan (5% Trade discount)			<del>5,500</del> 5,225
Sridevi Stores			2000
Sireeshai Stall			1000
Rani Reddy			2000
Sarathi			8000
Ranga Rao (10% Trade discount)			<del>16,000</del> 14,400
Total credit Sale			19,845

# purchase Returns Book

date	Name of Supplier	L F	Debit	Amount
			Note No	
7-3-98	Srikanth			200
13-3-98	Sridhar			400
27-3-98	Anusha & Co			150
31-3-98	Vengala Rao			300
				1050

# Sales Returns Book

date	Name of Customer	L F	Credit	Amount
			Note No	
8-3-98	Mohan (5% Trade discount)			100
21-3-98	Sireen's Stall			100
29-3-98	Rami Reddy			100
				300
				295

# Vikram's A/c

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particulars	Dr	amount	date	particulars	Cr	amount
To Cash A/c		2,500	1-1-99	By purchases A/c		5000
To purchase returns A/c		500	11-1-99	By Sales returns A/c		500
To Sales A/c		3,500	13-1-99	By Bank A/c		500
To Cash A/c		1,800	15-1-99	By purchases A/c		2,500
To Discount A/c		200				
		8,500				8,500

# Kumar's A/c

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To Sales A/c	29000	1-12-99	By purchases A/c	40,000
To purchase returns A/c	500	10-12-99	By Bank A/c	1,500
To Cash A/c	6000	15-12-99	By purchases A/c	4000
To Sales A/c	600			
To Balance c/d	18400			45500
	45500			
		1-1-2000	By Balance b/d	18400

# Suman & Co A/c

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To Sales returns A/c	1000	1-1-93	By Balance b/d	5000
To purchases A/c	8000	1-1-93	By purchases	

dr		Suman & Co etc	
date	particulars	Dr	Amount
16-1-93	To purchase	50	1-1-93 By Balance b/d
	returns etc		10-1-93 By Sales returns etc
31-1-93	To Balance b/d	12350	14-1-93 By purchases etc
	Bank etc	13000	
			14-1-93 By Balance b/d
			12350

dr 10		Ramesh etc		cr	
15-1-98	To purchases	200	1-1-98	By balance b/d	4,500
	returns etc		10-1-98	By purchases etc	2000
31-1-98	To bank	8300	28-1-98	By purchases etc	2000
		<u>7500</u>			<u>7500</u>

dr 10		Ramesh etc		cr	
15-1-98	To purchases returns etc	200	1-1-98 By Balance b/d	-	4500
20-1-98	To Cash etc	2000	10-1-98 By purchases etc		2000
31-1-98	To Bank etc	5300	28-1-98 By purchases etc		2000
		<u>7500</u>			<u>7500</u>



X & Co. A/c								
F	Amount	particulars	F	Amount	date	particulars	F	Amount
b/d	5000	To Balance b/d	1000	<del>1000</del>	10-2-87	By Sales returns A/c	<del>150</del>	
advt	<del>1000</del>	To Sales A/c	700	700	4-2-87	By Furniture A/c	250	
es A/c	8000	To <del>part</del> Sales A/c	1200	1200	10-2-87	By Sales returns A/c	150	
	<u>13000</u>				31-2-87	By Cash A/c	1,780	
b/d	<del>13000</del>				31-2-87	By Discount A/c	20	
							<u>2200</u>	
		To Balance total		<u>2200</u>				

12		Raja Rao's A/c		12		
b/d	4,500	To Sales A/c	8000	1-1-91	By Balance b/d	10,000
advt	<del>2000</del>	To Bank A/c	4000	15-1-91	By Sales returns A/c	2000
es A/c	2000		<u>12,000</u>			<u>12,000</u>
	<u>8500</u>					

		Ramindhar A/c				
b/d	-4500	To Balance b/d	8000	18-1-89	By Sales Returns A/c	600
A/c	2000	To Sales A/c	4800	31-1-89	By Cash A/c	12,160
A/c	1000			31-1-89	By Discount A/c	40
	<u>7500</u>		<u>12800</u>			<u>12800</u>



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Kumar a/c			
date	particulars	date	particulars
1-4-99	To Balance b/d	4-4-99	By Cash a/c
6-4-99	To Sales a/c	9-4-99	By Sales returns a/c
15-4-99	To Sales a/c	31-4-99	By Balance c/d
1-5-99	To Balance b/d		

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Lama & Co a/c			
date	particulars	date	particulars
1-10-93	To Balance b/d	8-10-93	By Furniture a/c
14-10-93	To Sales a/c	15-10-93	By Sales returns a/c
		31-10-93	By Bank a/c
		31-10-93	By Discount a/c

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Suman & Co a/c			
date	particulars	date	particulars
16-1-93	To purchase returns a/c	1-1-93	By Balance b/d
31-1-93	To Bank a/c	8-1-93	By Furniture a/c
		24-1-93	By purchases a/c

Dr. 5/12-24 (Single Column / Simple) Cash Book

Date	Receipts	₹	Cash	Date	Payments	₹	Cash
1-1-2006	To Capital A/c	25,000		2-1-06	By Bank A/c	20,000	
6-1-06	To Sales A/c	2000		4-1-06	By purchases A/c	1,200	
9-1-06	To Shashikant's A/c	1,125		2-1-06	By Stationery A/c	75	
21-1-06	To prasad Rao's A/c	1,500		13-1-06	By Gopal's A/c	525	
30-1-06	To Sandeep's A/c	2,200		15-1-06	By Furniture A/c	625	
				17-1-06	By Advertisement A/c	400	
				23-1-06	By purchases A/c	900	
				27-1-06	By drawings A/c	350	
				29-1-06	By Salaries A/c	450	
				31-1-06	By Rent A/c	300	
				31-1-06	By Balance c/d	7,000	
			31,825				31,825
1-2-06	To Balance b/d	7,000					

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Cash Book

date.	particulars Receipts	L F	Cash	date.	payments	L F	Amount
1-12-97	To Capital A/c		8000	5-12-97	By Rent A/c		1000
2-12-97	To Sales A/c		1000	10-12-97	By Mr VSA/c		2400
10-12-97	To Discount A/c		100	14-12-97	By purchases A/c		300
12-12-97	To Furniture A/c		800	20-12-97	By Expenses A/c		200
15-12-97	To James A/c		1000	24-12-97	By Advertisement A/c		540
				27-12-97	By Drawings A/c		500
				30-12-97	By Bank A/c		1000
				31-12-97	By Salaries A/c		3000
				31-12-97	By balance c/d		1860
			10800				10800
1-1-98	To Balance b/d		1860				

Cash Book

# Cam Book

Date	particulars Receipts	L	Amount	date	payments	L	Amount
1-4-97	To Capital A/c		30,000	2-4-97	By Furniture A/c		2000
7-4-97	To Capital A/c		5000	2-4-97	By purchases A/c		5000
12-4-97	To Sales A/c		10000	5-4-97	By Advertisement A/c		1000
30-4-97	To Sales A/c		7,250	8-4-97	By Drawings A/c		3000
				15-4-97	By purchases A/c		20,000
				16-4-97	By Bank interest A/c		2,000
				22-4-97	By wages A/c		300
				22-4-97	By Mex's A/c		4,950
				31-4-97	By Balance c/d		14,000
			<u>52,250</u>				<u>52,250</u>
1-5-97	To Balance b/d		14000				

(11114) (Two columns/double column)

Cash Book (with Cash &amp; Discount column)

Receipts		Discount + Allowed	Cash	date	Payments	Discount + Received	Cash
1-1	8-96		7000	4-8-96	By Bank A/c	-	3000
1-1	8-96		5000	5-8-96	By Rajesh's A/c	100	5900
2-1	8-96		5000	13-8-96	By Bank A/c	-	3500
3-1	8-96		3000	24-8-96	By Stationery A/c	-	200
8-1	8-96		2000	31-8-96	By Furnitures A/c	-	600
9-1	8-96		500	31-8-96	By Balance c/d	-	18,200
15-1	8-96	600	6000				
20-1	8-96	-	2900				
30-1	8-96	600	31400			100	31,400
30-1	8-96	-	18,200				

Receipts		Amount allowed	Cash	Payments		Amount received	Cash
Date				Date			
1-6-06	To Balance b/d	-	5200	5-6-06	By Sohani A/c	-	1300
3-6-06	To Mohani A/c	-	2200	8-6-06	By Ramgopal A/c	10	290
11-6-06	To Gupta A/c	20	980	9-6-06	By Ashok's A/c	-	500
15-6-06	To Sales A/c	-	500	10-6-06	By Mukesh A/c	-	300
26-6-06	To <sup>Interest</sup> A/c	-	250	21-6-06	By Mohan Lal	25	725
30-6-06			200		By Tiwari A/c	-	150
				23-6-06	By Wages A/c	-	250
				28-6-06	By Commission A/c	20	380
				29-6-06	By Nalini's A/c	-	5685
				31-6-06	By Balance c/d	-	
		20	9330			55	9330
1-7-06	To Balance b/d	5685					



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## Cash Book

Date	Receipts	U F	Discount allowed	Cash	date	payment	U F	Discount Received	Cash
1-3-98	To capitals A/c		—	20,000	2-3-98	By purchases A/c		—	5,125
10-3-98	To capitals A/c		—	6,000	5-3-98	By stationery A/c		—	125
20-3-98	To Sales A/c		—	10,000	7-3-98	By Bank A/c		—	6,000
27-3-98	To Sales A/c		—	3,000	9-3-98	By telephone connection A/c		—	5,000
					12-3-98	By purchases A/c		—	10,000
					13-3-98	By wages A/c		—	3,000
					16-3-98	By Advertisement A/c		—	4,000
					25-3-98	By Rent A/c		—	2,000
					30-3-98	By Expenses A/c		—	200
					31-3-98	By Balance A/c		—	3,450
				39,000					39,000
				3,450					
1-4-98	To Balance b/d								

# Cash Book

Date	Receipts	%	Discount Allowed	Cash	date	payments	%	Discount Received	Cash
1-6-97	To Balance b/d	-	-	6,660	8-6-97	By Stationery etc	-	-	105
4-6-97	To Alwynco etc	40	40	450	15-6-97	By Wages etc	-	-	1,250
12-6-97	To Rama Rao	-	-	2,150	16-6-97	By purchases etc	-	-	975
19-6-97	To Furniture etc	-	-	1,275	17-6-97	By Shyam's etc	50	50	1,750
22-6-97	To Sales etc	-	-	5,000	20-6-97	By Rent etc	-	-	500
30-6-97	To Raju etc	50	50	3,000	25-6-97	By postage stamps etc	-	-	50
					26-6-97	By Bank etc	-	-	2,000
					27-6-97	By Repairs etc	-	-	150
					31-6-97	By Balance c/d	-	-	11,765
			90	18,545				50	18,545
1-7-97	To Balance b/d	-	-	11,765					



Dr Gms

# Cash Book.

Date	Receipts	Yr Discount allowed	Cash	date	payment	Yr Discount Received	Cash
1-6-98	To Capital A/c	-	10,000	3-6-98	By Mohan's A/c	25	225
5-6-98	To Sales A/c	-	2,000	9-6-98	By purchases A/c	-	8,000
10-6-98	To Chandras A/c	125	8,125	14-6-98	By Bank A/c	-	3,000
16-6-98	To Shyam's A/c	200	9,800	17-6-98	By Hirwan's A/c	-	9,000
20-6-98	To Dividend A/c	-	500	17-6-98	By Interest A/c	-	100
30-6-98	To Sales A/c	-	6,000	19-6-98	By Commission A/c	-	200
				22-6-98	By Bank A/c	-	4000
				31-6-98	By Balance c/d	-	11,350
		325	36,425			25	36,425
1-7-98	To Balance b/d	-	11,350				

Dr 7/10/98

## Cash Book

Date	Receipts	Yr	Discount allowed	Cash	Date	Payments	Yr	Discount received	Cash
1-10-98	To Capital A/c	-	-	6,600	5-10-98	By Salaries A/c	-	-	2,000
3-10-98	To Mohan's A/c	100	-	2,900	9-10-98	By Srikanth A/c	400	-	9,600
7-10-98	To Ahmed's A/c	-	-	3,000	12-10-98	By Bank A/c	-	-	6,000
12-10-98	To Bank A/c	-	-	3,500	20-10-98	By M. Y. A/c	-	-	3,000
15-10-98	To Sales A/c	-	-	10,000	22-10-98	By postage A/c	-	-	100
23-10-98	To Raju's A/c	150	-	5,600	24-10-98	By Furniture A/c	-	-	1,200
25-10-98	To Furniture A/c	-	-	600	31-10-98	By Balance c/d	-	-	11,410
28-10-98	To Newspaper A/c	-	-	50					
30-10-98	To Bank A/c	-	-	1,000					
		250		33,310			400		33,370
1-11-98	To Balance b/d			11,410					



Date		Receipts	Particulars	Cash	Bank	Date		Payments	Particulars	Cash	Bank
1-1-06	To Balance b/d	-	410	8,920	3-1-06	By Bank a/c	-	4000	4000		
2-1-06	To Sales a/c	-	4,500	-	5-1-06	By Stationery a/c	-	100	-		
3-1-06	To Cash a/c	-	-	4000	8-1-06	By Maheshi a/c	20	-	280		
18-1-06	To Sureshi a/c	30	-	1970	12-1-06	By purchases a/c	-	-	1,500		
20-1-06	To Bank a/c	-	1000	-	15-1-06	By Drawings a/c	100	500	-		
					20-1-06	By Cash a/c	-	-	1000		
					21-1-06	By Wages a/c	-	100	-		
					25-1-06	By Sureshi a/c	-	-	1970		
					31-1-06	By Bank charges a/c	-	-	10		
					31-1-06	By Balance c/d	-	1,210	10,130		
		30	5,910	14,890			20	5,910	14,890		
1-2-06	To Balance b/d	-	1,210	10,130							

dr 8/8-26

# Cashbook

date	Receipts	L	Discount F Allowed	Cash	Bank	date	payments	L	Discount F Received	Cash	Bank
1-1-06	To Balance b/d		-	5,400	1,475	2-1-06	By Sekhri's A/c		150	-	850
5-1-06	To Sale of investment		-	4,900	-	3-1-06	By Salaries A/c		-	1,150	-
5-1-06	To Cash A/c		-	-	1,250	5-1-06	By Bank A/c		-	1,250	-
6-1-06	To Vikram's A/c		175	-	775	10-1-06	By Drawings A/c		-	-	125
9-1-06	To Naidia's A/c		50	1,150	-	11-1-06	By Bank charges		-	-	140
14-1-06	To Interest A/c		-	140	-	18-1-06	By Dividends on Shares A/c		-	360	-
16-1-06	To Sales A/c		-	7,000	-	18-1-06	By purchases A/c		-	2,400	-
18-1-06	To Dividends on Shares A/c		-	-	360	20-1-06	By Rent A/c		-	400	-
						21-1-06	By Balance c/d		-	13,390	2,825
21-1-06	To Balance b/d		225	18,590	3,860				150	18,590	3,860
2-1-06	To Salaries A/c		-	12,000	2,165				-	-	1,200
3-1-06	To Bank A/c		-	13,390	2,825				-	-	380
5-1-06	To Cash A/c		-	1,250	-				-	-	100
10-1-06	To Drawings A/c		-	-	1,250				-	-	1,000
11-1-06	To Bank charges		-	-	140				-	-	1,000
18-1-06	To Dividends on Shares A/c		-	360	-				-	-	1,000
18-1-06	To purchases A/c		-	2,400	-				-	-	1,000
20-1-06	To Rent A/c		-	400	-				-	-	1,000
21-1-06	To Balance c/d		-	-	3,860				-	-	1,000

## Cashbook

date	Receipts	L	Discount F Allowed	Cash	Bank	date	payments	L	Discount F Received	Cash	Bank
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## 14

date	Receipts	L	Discount Allowed	Cash	Bank	date	payment	L	Discount Received	Cash	Bank
1-12-97	To Balance b/d		-	8,000	20,000	5-12-97	By Bank a/c	c	-	2000	-
4-12-97	To Mr. P's a/c		90	1710		12-12-97	By purchases a/c		-	2,250	-
5-12-97	To Cash a/c	c	-	-	2000	16-12-97	By Furniture a/c		-	1000	-
7-12-97	To Sales a/c		-	9,100	-	20-12-97	By Sanyami a/c		50	1450	-
9-12-97	To Sanyami a/c		-	950	-	22-12-97	By Salaries a/c		-	750	-
17-12-97	To Sivani's a/c		25	975	-	24-12-97	By Drawings a/c		-	1000	-
28-12-97	To Sales a/c		-	8000	-	30-12-97	By Bank a/c	c	-	3000	-
30-12-97	To Cash a/c	c	-	-	3000	31-12-97	By Balance c/d		-	13160	25000
31-12-97	To Badhai a/c		25	875	-				50	24610	25000
			150	24610	25000						
1-1-98	To Balance b/d		-	13160	25000						



Dr 2/12/20

# Cash Book

Date	Receipts	L	Discount Allowed	Cash	Bank	Date	Payments	L	Discount Received	Cash	Bank
1-1-06	To Balance b/d		-	5,374	15,490	5-1-06	By Bank A/c	C	-	7000	-
3-1-06	To Sales A/c		-	6,400	-	8-1-06	By Bank A/c	C	-	700	-
5-1-06	To Cash A/c	C	-	-	7000	10-1-06	By Anuragi A/c		20	980	-
6-1-06	To Satyan A/c		-	700	-	12-1-06	By purchases A/c		-	2,500	-
8-1-06	To Cash A/c	C	-	-	700	14-1-06	By Cash A/c		-	-	5000
14-1-06	To Bank A/c	C	-	5000	-	19-1-06	By Bank A/c	C	-	4950	-
15-1-06	To Lakshman A/c		50	950	-	21-1-06	By Stationery A/c		-	120	-
18-1-06	To Sales A/c		-	7500	-	23-1-06	By Commission A/c		-	500	-
19-1-06	To Cash A/c	C	-	-	4950	25-1-06	By Bank A/c		-	-	950
25-1-06	To Mohan A/c		-	-	1000	27-1-06	By Lakshman A/c		-	-	5000
			-	-	-	29-1-06	By Drawings A/c		-	-	800
			-	-	-	31-1-06	By Salaries A/c		-	500	1500
			-	-	-	31-1-06	By Bank charges		-	140	20
			-	-	-	31-1-06	By Insurance A/c		-	1000	520
			-	-	-	31-1-06	By premium A/c		-	7320	-
			-	-	-	31-1-06	By Balance c/d		-	8674	20350
31-2-06	To Balance b/d		50	25924	29140				20	25924	29140
			-	8674	20350						

# Cash Book

Date	Receipts	L	Discount Allowed	Cash	Bank	Date	Payments	L	Discount Received	Cash	Bank
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31-2-06	To Balance b/d	50	25924	29140	20	25924	29140
			8674	20350			

Dr 10/15-22

## Cash Book

[illegible]



Dr 10/79

## Cash Book

Cash Book									
Receipts		C		Debit		Credit		Receipts	
Date			Amount		Amount	Date			Amount
1-8-96	To Balance b/d	-	600	1500	5-8-96	By purchases A/c	-	500	-
7-8-96	To Mr y's A/c	20	1980	-	9-8-96	By Bank A/c	c	1980	-
9-8-96	To Cash A/c	c	-	1980	13-8-96	By Bank A/c	c	500	-
13-8-96	To Sales A/c	-	1500	-	19-8-96	By Postage A/c	-	25	-
13-8-96	To Cash A/c	c	-	500	22-8-96	By Office A/c	-	200	-
15-8-96	To Raju A/c	40	760	-	27-8-96	By Wages A/c	-	200	200
25-8-96	To <del>Office A/c</del> Bank	c	200	-	30-8-96	By Cash A/c	c	500	-
26-8-96	To Sales A/c	-	1000	-	30-8-96	By Balance c/d	-	2335	4280
30-8-96	To Cash A/c	c	-	500					
		60	6040	4480					
1-8-96	To Balance b/d	-	2335	4280					
		10	822	-					
		2	80	-					
		-	500	-					
		-							

## Cash Book

Receipts		Disbursements		Payments	
Date	Receipts	Date	Disbursements	Date	Payments
			Cash Bank		Cash Bank

# Cash Book

Date	Receipts	Discount Allowed	Cash	Bank	Date	Payments	Discount Received	Cash	Bank
1-3-98	To Balance b/d	-	5000	-	1-3-98	By Balance b/d	-	-	8000
2-3-98	To Shanti's A/c	100	8900	<del>8900</del>	4-3-98	By Bank A/c	-	8900	-
4-3-98	To Cash A/c	-	-	8900	4-3-98	By Siva Ram's A/c	-	500	-
5-3-98	To Mr's A/c	<del>50</del>	-	<del>5000</del>	5-3-98	By Cash A/c	-	-	-
5-3-98	To Mr's A/c	50	-	6000	12-3-98	By Drawings A/c	-	-	1000
8-3-98	To Office use A/c	-	<del>3000</del> 3000	<del>3000</del>	22-3-98	By Furniture A/c	-	2000	8000
10-3-98	To Sales A/c	-	5000	-	25-3-98	By Mr's A/c	-	-	-
13-3-98	To Mr's A/c	-	-	2000	30-3-98	By Bank A/c	-	1000	-
14-3-98	To Mr's A/c	-	-	8000	30-3-98	By Balance c/d	-	9500	8900
30-3-98	To Cash A/c	-	-	1000					
		150	21900	25900				21900	25900

Dr

## Cash Book

Cr

date	Receipts	Dr	Discount	Cash	Bank	date	Payments	Cr	Discount	Cash	Bank
1-10-97	To Capital A/c	-	-	25000	-	3-10-97	By Bank A/c	-	-	5000	-
3-10-97	To Cash A/c	-	-	-	5000	6-10-97	By Furnitures A/c	-	-	1000	-
4-10-97	To Sales A/c	-	-	4000	-	8-10-97	By purchases A/c	-	-	5000	-
10-10-97	To Sales A/c	-	-	2000	-	12-10-97	By commission A/c	-	-	-	500
19-10-97	To Raj Kapoor A/c	100	-	1900	-	20-10-97	By Misra A/c	100	-	2900	2900
23-10-97	To Bank A/c	-	-	2000	-	23-10-97	By Cash A/c	-	-	3000	2000
26-10-97	To Sales A/c	-	-	2800	4000	27-10-97	By Bank A/c	-	-	4000	-
27-10-97	To Cash A/c	-	-	-	4000	28-10-97	By postal charges A/c	-	-	20	-
30-10-97	To Capital A/c	-	-	-	1000	30-10-97	By Cash Transfer A/c	-	-	-	1000
						31-10-97	By Rent A/c	-	-	1000	-
						31-10-97	By Salaries A/c	-	-	500	-
						31-10-97	By Balance f/d	-	-	4600	4600
1-11-97	To Balance b/d	100	-	40700	10000				100	40700	10000
		-	-	21,180	4600						

## Cash Book

Cr

date	Receipts	Dr	Discount	Cash	Bank	date	Payments	Cr	Discount	Cash	Bank
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Dr

## Cash Book

Cr

date	Receipts	Dr	Debit	Cash	Bank	date	Payments	Cr	Debit	Cash	Bank
1-10-97	To Balance b/d	-		6,550	10,425	3-11-97	By Salaries & wages A/c	-		8000	-
2-11-97	To Ramis A/c	60		4940	-	5-11-97	By Commission	-		-	2500
4-11-97	To Sales A/c	-		10,000	-	6-11-97	By Sales A/c	40		9450	9450
10-11-97	To Cash A/c	-		-	2500	10-11-97	By Bank A/c	-		2500	-
20-11-97	To Angalis A/c	-		9000	-	12-11-97	By Furniture	-		-	10,000
21-11-97	To Cash A/c	-		-	9000	19-11-97	By Travel A/c	-		-	-
22-11-97	To Damodair A/c	200		4800	-	21-11-97	By Bank A/c	-		75	-
24-11-97	To Sales A/c	-		16000	-	25-11-97	By Bank A/c	-		9000	-
25-11-97	To Cash A/c	-		-	4800	28-11-97	By Bank A/c	-		4800	-
26-11-97	To Aramind A/c	120		5,880	-	30-11-97	By Bank A/c	-		5880	-
28-11-97	To Cash A/c	-		-	5880	30-11-97	By Bank A/c	-		6000	-
30-11-97	To Cash A/c	-		-	6000	30-11-97	By charges A/c	-		75	-
30-11-97	To Interest A/c	-		4850	-		By Balance f/d	-		10820	10820
					4365					20190	21655
				61520	61520					61520	61520
1-12-97	To Balance b/d	-		10820	9825						4365
				20190	21655						

Dr 11/18

# Cashbook

date	Receipts	Discount allowed	Cash	Bank	date	Payments	Discount received	Cash	Bank
1-11-97	To Balance b/d	-	950	8800	4-11-97	By Salaries etc	-	600	-
2-11-97	To Raghunathi etc	10	940	-	8-11-97	By Srinivasa etc	-	-	600
6-11-97	To Sales etc	-	9000	-	10-11-97	By Cash etc	-	-	800
10-11-97	To Bank etc	-	800	-	12-11-97	By Rent etc	-	-	600
14-11-97	To Cash etc	-	-	2000	14-11-97	By Bank etc	-	-	2000
15-11-97	To Akkai etc	-	-	500	19-11-97	By Bank etc	-	1000	-
17-11-97	To Dividends etc	-	1000	-	24-11-97	By Commission etc	-	1000	-
19-11-97	To Cash etc	-	-	1000	26-11-97	By Drawings etc	-	-	200
					27-11-97	By Shankari etc	-	-	500
					30-11-97	By Bank charges etc	100	-	2000
					30-11-97	By Balance c/d	-	-	20
		10	12690	12300				7090	7580
1-12-97	To Balance b/d	-	9090	2580			100	12690	12300

# Cash Book

date	Receipts	Discount allowed	Cash	Bank	date	Payments	Discount received	Cash	Bank
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14/120

Dr

## Cash Book

Cr

date	Receipts	L F	Discount Allowed	Cash	Bank	date	payments	L F	Discount Received	Cash	Bank
1-6-99	To Balance b/d		-	5000	-	1-6-99	By Balance b/d		-	-	1000
3-6-99	To Cash a/c	c	-	-	2000	2-6-99	By Wages a/c		-	1500	-
4-6-99	To Sales a/c		-	2500	-	3-6-99	By Bank a/c	c	-	2000	-
5-6-99	To Sales a/c		-	<del>5000</del>	-	5-6-99	By Bank a/c	c	-	5000	-
5-6-99	To Cash a/c	c	-	5000	5000	8-6-99	By Drawings a/c		-	-	1000
						8-6-99	By Balance c/d		-	9000	5000
				17500	7000					17500	7000
9-6-99	To Balance b/d		-	7000	5000						



Dr

## Cash Book

date	Receipts	l	f	Debit	Cash	Bank	date	payments	l	f	Debit	Cash	Bank
1-7-96	To Capital A/c	-	-	19000	-	-	2-7-96	By Bank A/c	c	-	19000	-	-
2-7-96	To Cash A/c	c	-	10000	19000	-	4-7-96	By Furniture A/c	-	-	-	5000	-
14-7-96	To Sales A/c	-	-	6000	-	-	6-7-96	By Electricity A/c	-	-	-	3500	-
19-7-96	To Balance f/d	-	-	13850	-	-	13-7-96	By Wages A/c	-	-	6500	-	-
22-7-96	To Cash A/c	-	-	-	13850	-	16-7-96	By Transport	-	-	60	-	-
24-7-96	To Capital A/c	-	-	10000	10000	-	21-7-96	Expenses A/c	-	-	-	-	-
25-7-96	To Bank A/c	-	-	2500	-	-	22-7-96	By Shyam Lal's A/c	-	-	-	19900	-
29-7-96	To Sales A/c	-	-	15600	-	-	22-7-96	By Bank A/c	c	-	13850	-	-
31-7-96	To Rent A/c	-	-	-	6000	-	25-7-96	By Cash A/c	c	-	-	10000	-
31-7-96	To Balance f/d	-	-	-	10050	-	28-7-96	By Rent A/c	-	-	-	2500	-
							29-7-96	By Wages A/c	-	-	4000	4000	-
							31-7-96	By Electricity A/c	-	-	250	-	-
								By Balance f/d	-	-	2290	6950	-
				56950	46900						56950	46900	
31-7-96	To Balance b/d	-	-	36290	-	-	31-7-96	By Balance	-	-	-	-	-



BY

## Cash Book

u

date	Receipts	Discount	Cash	Bank	date	payments	Discount	Cash	Bank
1-1-92	To Balance b/d	-	16500	-	1-1-92	By Balance b/d	-	-	4250
2-1-92	To Kantali A/c	100	2900	-	4-1-92	By Bank A/c	-	2900	-
3-1-92	To Sales A/c	-	5200	-	8-1-92	By Ashoka A/c	25	-	2450
4-1-92	To Cash A/c	-	-	2900	9-1-92	By Bank A/c	-	-	-
6-1-92	To Sales A/c	-	12500	-	12-1-92	By Cash A/c	-	11325	5000
8-1-92	To Dividend A/c	-	8125	8125	15-1-92	By Wages A/c	-	3120	5000
9-1-92	To Cash A/c	-	2400	2400	20-1-92	By Bank A/c	-	-	20000
12-1-92	To Bank A/c	-	-	11275	20-1-92	By Sales A/c	-	-	2230
13-1-92	To Sales A/c	-	5000	-	31-1-92	By Bank A/c	-	20000	-
14-1-92	To Arundi A/c	-	16720	-	31-1-92	By Sales A/c	-	-	2230
25-1-92	To Arundi A/c	150	-	6250	31-1-92	By Balance c/d	-	43425	21995
25-1-92	To Bank A/c	-	20000	20000					
25-1-92	To Bank A/c	-	-	20000					
		250	61220	40725			25	61220	
1-2-92	To Balance b/d	-	42425	27925					

Cash Book

Dr

## Cash Book

Date	Receipts	Dr	Credit	Cash	Bank	Date	Payments	Dr	Credit	Cash	Bank
1-4-92	To Balance b/d	-		460	-	1-4-92	By Balance b/d	-			2800
2-4-92	To <sup>Bank</sup> Cash A/c	C	-	1600	<del>1600</del>	2-4-92	By <sup>Cash</sup> Bank A/c	-		<del>1600</del>	1600
2-4-92	To Sales A/c	-		400	-	2-4-92	By Wages A/c	-		1000	-
4-4-92	To Agits A/c	50		-	1350	2-4-92	By purchases A/c	-		300	-
15-4-92	To Newspaper's A/c	-		215	-	11-4-92	By Ramnada's A/c	10		-	890
20-4-92	To Agits A/c	-		1410	-	12-4-92	By Bicycle A/c	-		-	1150
21-4-92	To Cash A/c	-		<del>1350</del>	-	12-4-92	By Taxes A/c	-		200	-
21-4-92	To Balance b/d	-		-	<del>1350</del>	18-4-92	By Agits A/c	-		<del>1350</del>	1350
		-		-	1410	18-4-92	By Bank charges A/c	-		-	10
		-		-	5040	21-4-92	By Bank A/c	C	-	1410	-
		-		4085	2000	21-4-92	By Balance c/d	-		<del>1350</del>	-
		50		<del>4085</del>	2800			-		1135	-
22-4-92	To Balance b/d	-		1135	-	22-4-92	By Balance b/d	-		4085	2800
		-		-	1000			-		-	5040
		-		-	1000			-		-	3500
		-		-	5040			-		-	800



# Cash Book

Date	Receipts	C Discount		Cash	Bank	date	payments	C Discount		Cash	Bank
		F	Received					P	Received		
1-1-97	To Balance b/d	-	-	25,600	35,130	2-1-97	By Cash a/c	-	-	-	15,000
2-1-97	To Bank a/c	-	-	15,000	-	3-1-97	By Wages a/c	-	-	6,250	-
12-1-97	To Sales a/c	-	-	5,000	-	3-1-97	By Salaries a/c	-	-	-	8,000
15-1-97	To Shipments a/c	-	-	12,000	-	16-1-97	By purchases a/c	-	-	4,250	-
18-1-97	To Cash a/c	-	-	-	12,000	8-1-97	By Transport a/c	-	-	40	-
19-1-97	To Income Tax a/c	-	-	-	615	18-1-97	By Bank a/c	-	-	12,000	-
25-1-97	To X's a/c	-	-	-	6130	20-1-97	By Furniture a/c	-	-	-	3,220
31-1-97	To Cash a/c	-	-	-	3250	22-1-97	By Mills a/c	-	-	-	13,420
31-1-97	To Interest on Investment a/c	-	-	950	-	26-1-97	By Rent a/c	-	-	-	4,000
		-	-	58,550	57,125	28-1-97	By Drawings a/c	-	-	-	2,150
		-	-			31-1-97	By Bank a/c	-	-	3,250	-
		-	-			31-1-97	By Bank charges a/c	-	-	-	25
		-	-			31-1-97	By Balance c/d	-	-	32,760	14,260
		-	-					-	-	58,550	57,125

12/3-24

## (Multi column) Cashbook

Date	Receipts	Unrecorded Received	Cash	S.B.I.	B.O.I.	Date	Payments	Unrecorded Received	Cash	S.B.I.	B.O.I.
21-5-06	To Balance b/d	-	150	25000	-	21-5-06	By Balance b/d	-	-	-	3000
21-5-06	To Messum Bros & Co	150	-	-	5350	21-5-06	By Bank Charges etc	-	-	-	3
21-5-06	To S.B.I. A/c	-	-	-	5000	21-5-06	By purchases etc	-	-	10000	-
21-5-06	To S.B.I. A/c	-	5000	5000	-	21-5-06	By B.O.I. A/c	-	-	5000	-
						21-5-06	By Cash etc	-	-	5000	-
						21-5-06	By Drawings etc	-	2000	2000	-
						21-5-06	By Advance Salaries etc	-	-	-	1000
						21-5-06	By Balance c/d	-	3150	5000	6347
		150	5150	25000	10350			-	5150	25000	10350
22-5-06	To Balance b/d	-	5000	5000	6347						
			3150								

(without Cash column)

Cashbook

(with two column)

(with bank ledger)

By

13/8-20

(without each column)

## CashBook

(With Two Column)

(with blank & designed  
columns only)

Yes

Dr		Cr		Dr		Cr	
Date	Receipts	Y #	Discount Allowed	Bank	Date	Payments	Y #
1-1-06	To Cash A/c	-	-	25,000	3-1-06	By Purchases A/c	-
5-1-06	To Sales A/c	-	-	600	9-1-06	By Chandulal A/c	15
7-1-06	To Amarnath A/c	25	875		10-1-06	By Furniture A/c	-
12-1-06	To Petty Cash A/c	-	100		12-1-06	By Petty Cash A/c	-
14-1-06	To Interest on Investment A/c	-	750		16-1-06	By Dharam Veer A/c	20
22-1-06	To Alauddin's A/c	20	990		19-1-06	By Advertisement A/c	-
					28-1-06	By Salaries A/c	-
					31-1-06	By Rent A/c	-
					31-1-06	By Balance c/d	-
			45	2825			35
1-2-06	To Balance b/d	-	23580				